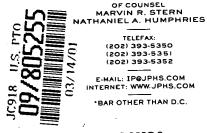
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March 14, 2001



Atty. Docket No.: P66490US0 CUSTOMER NUMBER: 00136

Assistant Commissioner of Patents Washington, D.C. 20231

Sir:

Transmitted herewith for filing is the patent application of Kenji SUGIYAMA for VARIABLE PICTURE RATE CODING/DECODING METHOD AND APPARATUS. The application comprises a 57-page specification, including 24 claims (24 independent) and Abstract and 17 sheets of drawings, and  ${f 1}$  Declaration and Power of Attorney (3 sheets in total).

Also accompanying this application for filing is:

letter and \$40.00 fee cover document, Assignment recordation of Assignment (2 sheets in total).

A certified copy of Japanese Application No. 2000-69973, filed March 14, 2000, will follow in due course, the priority of which is claimed under 35 U.S.C. §119.

A certified copy of Japanese Application No. 2000-255170, filed August 25, 2000, will follow in due course, the priority of which is claimed under 35 U.S.C. §119.

A certified copy of Japanese Application No. 2000-255171, filed August 25, 2000, will follow in due course, the priority of which is claimed under 35 U.S.C. §119.

The filing fee has been calculated as shown:

Basic Fee for Large Entity:

**24** - in excess of 20 = 4 (x \$18.00=)Total Claims Total Ind. Claims 24 - in excess of 3 = 21 (x \$80.00=)

1680.00

\$ 710.00

72.00

2462.00 TOTAL FILING FEE

Check No. 52014, in the amount of \$2502.00 is enclosed to cover the Filing Fee and fee for recordation of Assignment. Commissioner is hereby authorized to charge payment of any fees set forth in §§1.16 or 1.17 during the pendency of this application, or credit any overpayment, to Deposit Account No. 06-1358. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

JACOBSON, PRICE, HOLMAN & STERN, PLLC

By\_ John C. Holman Red. No. 22,769

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